

**UNITED STATES BANKRUPTCY COURT FOR
THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

IN RE:)	
)	Case No.: 23-16133
Maus Enterprises Inc,)	
)	Chapter 7
Debtor.)	
)	Hon. Deborah L. Thorne
)	

NOTICE OF MOTION

PLEASE TAKE NOTICE that, on July 10, 2024, at 1:00 p.m., or as soon thereafter as counsel may be heard, I will appear before the Honorable Deborah L. Thorne, or any judge sitting in that judge's place, **either** in courtroom 682 of the Everett McKinley Dirksen United States Courthouse, 219 S. Dearborn Street, Chicago, IL 60604, and present the **FIRST INTERIM FEE APPLICATION OF CHERYL WESLER AND WESLER & ASSOCIATES CPA, PC**, a copy of which is attached.

Important: Only parties and their counsel may appear for presentment of the motion electronically using Zoom for Government. All others must appear in person.

To appear by Zoom using the internet, go to this link: <https://www.zoomgov.com/>. Then enter the meeting ID and passcode.

To appear by Zoom using a telephone, call Zoom for Government at 1-669-254-5252 or 1-646-828-7666. Then enter the meeting ID and passcode.

Meeting ID and passcode. The meeting ID for this hearing is 160 9362 1728, and there is no passcode. The meeting ID and passcode can also be found on the judge's page on the court's web site.

If you object to this motion and want it called on the presentment date above, you must file a Notice of Objection no later than two (2) business days before that date. If a Notice of Objection is timely filed, the motion will be called on the presentment date. If no Notice of Objection is timely filed, the court may grant the motion in advance without calling it.

Dated: June 18, 2024

Respectfully submitted,

Reed Heiligman (No. 6294312)
HEILIGMAN LAW
848 Dodge Ave. Ste. 443
Evanston, IL 60202
Telephone: 312.344.3010
reed@heiligman.com

**REED HEILIGMAN, NOT INDIVIDUALLY
BUT AS CHAPTER 7 TRUSTEE**

By: /s/ Reed Heiligman
Ch 7 Trustee

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

IN RE:)
) Case No.: 23-16133
Maus Enterprises Inc,)
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Debtor.)
) Hon. Deborah L. Thorne
)
_____)

**COVER SHEET FOR FIRST INTERIM FEE APPLICATION
OF CHERYL WESLER AND WESLER & ASSOCIATES CPA, PC**

Name of Applicant: Cheryl Wesler and Wesler & Associates CPA, PC

Authorized to Provide Professional Services to: Reed Heiligman, as Chapter 7 Trustee

Period for Which Compensation is Sought: January 3, 2024 through May 13, 2024

Amount of Fees Sought: \$ 6,955.00

Amount of Expense Reimbursement Sought: \$ 140.76

This is a: First Interim Fee Application

The aggregate amount of fees and expenses *paid* to Applicant to date for services rendered and expenses incurred during the Chapter 11 period is: \$0.00.

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

IN RE:)	
)	Case No.: 23-16133
Maus Enterprises Inc,)	
)	Chapter 7
Debtor.)	
)	Hon. Deborah L. Thorne
)	

**FIRST INTERIM FEE APPLICATION OF
CHERYL WESLER AND WESLER & ASSOCIATES CPA, PC**

Reed Heiligman, not individually, but as Chapter 7 trustee (the “Trustee”) of the bankruptcy estate of Maus Enterprises Inc (the “Debtor”), by his attorneys pursuant to 11 U.S.C. § 331 and Fed.R.Bankr.P. 2016, respectfully requests the entry of an order allowing Cheryl Wesler and the accounting firm of Cheryl Wesler and Wesler & Associates CPA, PC (collectively, “Wesler & Associates”) fees of \$6,955.00 for accounting services that they rendered to the Trustee and \$140.79 in expenses, and authorizing the Trustee to pay same.

BACKGROUND

1. On November 30, 2023 (the “Petition Date”), Debtor filed a voluntary petition for relief under chapter 7 of title 11 of the United States Code, 11 U.S.C. §§ 101, *et seq.* (the “Bankruptcy Code”) in the United States Bankruptcy Court for the Northern District of Illinois, Eastern Division.

2. Reed Heiligman is the duly appointed and qualified successor chapter 7 trustee of the case.

3. On January 17, 2023, the Court granted the Trustee’s retention motion and entered an order authorizing the Trustee to employ Wesler & Associates as the trustee’s accountant retroactive to December 11, 2023. *See* Dkt. No. 27.

4. Pursuant to its employment, Wesler & Associates prepared, *inter alia*, employee W2s, 1099s, year-end payroll forms, 2023 estate tax returns, and provided general advice to the Trustee.

RELIEF REQUESTED

5. The Trustee seeks the entry of an order, pursuant to 11 U.S.C. § 331 and Fed.R.Bankr.P. 2016, authorizing the Trustee to pay Cheryl Wesler and Wesler & Associates CPA, PC fees of \$6,955.00 and expenses of \$140.76 in connection with the estate's tax and accounting needs, including the preparation and filing of the 2022 tax returns.

BASIS FOR THE RELIEF REQUESTED

6. Section 331 of the Bankruptcy Code provides for compensation of professionals and incorporates the substantive standards of section 330 to govern the Court's award of compensation. Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual, necessary services rendered . . . and reimbursement for actual, necessary expenses." § 330(a)(1).

7. The Trustee respectfully submits that Wesler & Associates' services to the estate were necessary for and beneficial to the estate. The Trustee further submits that the compensation requested herein is reasonable in light of the nature, extent, and value of the services that Wesler & Associates provided to the Trustee.

8. Wesler & Associates has submitted invoices during the Application Period, seeking compensation for fees of \$6,955.00 and expenses of \$140.76. Wesler & Associates has maintained detailed records of the time spent in the rendition of professional services for the Trustee during the application period. (A billing statement prepared for the services that Wesler & Associates rendered during the Application Period, totaling \$7,095.76, is attached as **Exhibit A** hereto.)

9. The billing statement is in the same form regularly used by Wesler & Associates to bill its clients for services rendered and includes the dates services were rendered, a detailed, contemporaneous narrative description of the services, the amount of time spent for each service and the designation of the professional who performed the service.

10. All of the services for which compensation is sought were rendered to the Trustee solely in connection with this case and not on behalf of any individual creditor or other person.

11. Other than as set forth herein, no payments have been made or promised to Wesler & Associates for services rendered in connection with the case. In addition, Wesler & Associates has not entered into any agreement, express or implied, with any other party for the purpose of fixing or sharing fees or other compensation to be paid for professional services in this case.

WHEREFORE, Reed Heiligman, not individually, but as Chapter 7 trustee of the estate of Maus Enterprises, Inc., respectfully requests the entry of an order, pursuant to 11 U.S.C. § 331 and Fed.R.Bankr.P. 2016: (a) allowing Cheryl Wesler and Wesler & Associates CPA, PC fees of \$6,955.00 and expenses of \$140.76; (b) authorizing the Trustee to pay such amount to Wesler & Associates; and (c) granting such other relief as the Court deems just.

June 18, 2024

**REED HEILIGMAN, NOT INDIVIDUALLY
BUT AS CHAPTER 7 TRUSTEE**

By: /s/ Reed Heiligman
(One of his Attorneys)

Reed Heiligman (No. 6294312)
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Exhibit A

Statement of Services Rendered
Maus Enterprises, Inc.
Case No. 23-16133

<u>Work Performed</u>	<u>Individual</u>	<u>Date</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Initial review of case documents	KL	01/03/24	0.50	\$ 225.00	\$ 112.50
Compilation of information to prepare 2023 W2s	EW	01/10/24	3.40	\$ 125.00	\$ 425.00
Preparation of W2s	EW	01/11/24	2.10	\$ 125.00	\$ 262.50
Preparation of W2s	EW	01/12/24	0.40	\$ 125.00	\$ 50.00
Preparation of W2s	EW	01/15/24	4.20	\$ 125.00	\$ 525.00
Review W2s	KL	01/16/24	1.30	\$ 225.00	\$ 292.50
Preparation of W2s	EW	01/16/24	1.10	\$ 125.00	\$ 137.50
Review W2s	KL	01/17/24	1.80	\$ 225.00	\$ 405.00
Preparation of W2s	EW	01/18/24	0.30	\$ 125.00	\$ 37.50
Final review of W2s	CW	01/19/24	1.20	\$ 325.00	\$ 390.00
Preparation and submission of 1099s	EW	01/22/24	0.20	\$ 125.00	\$ 25.00
Review of 1099s	CW	01/22/24	0.20	\$ 325.00	\$ 65.00
Preparation of year-end payroll forms (federal and state)	EW	01/23/24	2.20	\$ 125.00	\$ 275.00
Preparation of year-end payroll forms (federal and state)	EW	01/24/24	2.90	\$ 125.00	\$ 362.50
Preparation of year-end payroll forms (federal and state)	EW	01/25/24	2.40	\$ 125.00	\$ 300.00
Review of year-end payroll forms (federal and state)	KL	01/29/24	0.30	\$ 225.00	\$ 67.50
Final review of year-end payroll forms (federal and state)	CW	01/30/24	0.80	\$ 325.00	\$ 260.00
Electronic filing of W2s	EW	01/30/24	0.50	\$ 125.00	\$ 62.50
Copy, compile and mail payroll tax forms	EW	01/31/24	0.90	\$ 125.00	\$ 112.50
Preparation of 2023 Q4 IL-UIA	EW	02/08/24	0.80	\$ 125.00	\$ 100.00
Review of 2023 Q4 IL-UIA	CW	02/09/24	0.20	\$ 325.00	\$ 65.00
Copy, compile and mail 202e Q4 IL-UIA	EW	02/20/24	0.30	\$ 125.00	\$ 37.50
Preparation of 2023 bankruptcy estate tax returns	EW	03/18/24	1.40	\$ 125.00	\$ 175.00
Preparation of 2023 bankruptcy estate tax returns	EW	03/19/24	1.40	\$ 125.00	\$ 175.00
Preparation of 2023 bankruptcy estate tax returns	EW	03/25/24	3.00	\$ 125.00	\$ 375.00
Preparation of 2023 bankruptcy estate tax returns	EW	03/26/24	1.20	\$ 125.00	\$ 150.00
Preparation of supplemental statement	EW	03/26/24	0.40	\$ 125.00	\$ 50.00
Preparation of prompt determination requests	EW	03/26/24	0.50	\$ 125.00	\$ 62.50
Preparation of prompt determination requests	EW	03/28/24	1.70	\$ 125.00	\$ 212.50
Preparation and electronic filing of extension	KL	04/08/24	0.40	\$ 225.00	\$ 90.00
Review of bankruptcy estate tax returns	KL	04/12/24	1.50	\$ 225.00	\$ 337.50
Review of bankruptcy estate tax returns	CW	04/17/24	0.70	\$ 325.00	\$ 227.50
Preparation of 2023 bankruptcy estate tax returns	EW	04/18/24	0.20	\$ 125.00	\$ 25.00
Review of bankruptcy estate tax returns	KL	04/18/24	0.40	\$ 225.00	\$ 90.00
Review of bankruptcy estate tax returns (fixed assets)	CW	04/21/24	0.30	\$ 325.00	\$ 97.50
Preparation of 2023 bankruptcy estate tax returns	KL	04/22/24	0.30	\$ 225.00	\$ 67.50
Review of bankruptcy estate tax returns, supplemental statement, and prompt determination requests	CW	05/05/24	0.20	\$ 325.00	\$ 65.00
Send returns for signature	EW	05/06/24	0.30	\$ 125.00	\$ 37.50
Electronic filing of federal and state tax returns	CW	05/06/24	0.30	\$ 325.00	\$ 97.50
Copy, compile, and mail/fax the federal and state bankruptcy estate tax returns to the appropriate Internal Revenue Service branch including preparation and mailing/faxing of prompt determination to the Insolvency Unit	KL	05/07/24	0.80	\$ 225.00	\$ 180.00
Preparation of the initial & final fee application	EW	05/13/24	0.30	\$ 125.00	\$ 37.50
Review of the initial & final fee application	CW	05/13/24	0.10	\$ 325.00	\$ 32.50
Cost including Postage, Software allocation and filing charges					\$ 140.76
					\$ 7,095.76

<u>Breakdown</u>			
Total Hours	43.40		
Rendered Services		\$ 6,955.00	
Expenses		\$ 140.76	
Total Due		\$ 7,095.76	

EW	32.10	\$ 125.00	\$ 4,012.50
KL	7.30	\$ 225.00	\$ 1,642.50
CW	4.00	\$ 325.00	\$ 1,300.00
Total Hours by Staff	43.40		\$ 6,955.00